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REPORT
OF THE
Commissioners appointed by Governor
TO PREPARE A REVISED
Revenue Code,
FOR THE
COMMONWEALTH OF PENNSYLVANIA,

Presented to Legislature, Jan. 14 1863.

Singerly & Myers, State Printers.

REPORT
OF THE

COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION OF THE HOUSE OF REPRESENTATIVES

PASSED MARCH 14, 1867

AND

APPROVED BY THE SENATE

APRIL 1, 1867

WASHINGTON

REPORT

OF THE

COMMISSIONERS APPOINTED BY THE GOVERNOR,

TO PREPARE A

REVISED REVENUE CODE.

UNDER A JOINT RESOLUTION OF THE LEGISLATURE,

APPROVED APRIL 11, 1862.

REPORT

OF THE

COMMISSIONERS APPOINTED BY THE GOVERNOR

TO EXAMINE

REVISED REVENUE CODE.

UNDER A JOINT RESOLUTION OF THE LEGISLATURE

APPROVED MARCH 11, 1865.

REPORT

Of the Commissioners to revise the Revenue Laws, under the Joint Resolutions of the Legislature, approved April 11, 1862, entitled "Joint Resolutions relative to revising the Revenue Laws of this Commonwealth."

To the Speaker of the House of Representatives:

As required by the act of Assembly entitled, "Joint Resolution relative to revising the revenue laws of this Commonwealth," approved the 11th day of April A. D. 1862, the Commissioners, appointed by the Governor in pursuance of the authority contained in said act, herewith respectfully submit the result of their labors.

As required by the act aforesaid, the Commissioners had printed, at the cost of the State, the report and accompanying bill.

As the Constitution requires that all bills for raising revenue shall originate in the House of Representatives, the report is entitled to your Honorable Body. All of which is respectfully submitted.

WM. M'CLELLAN,
R. B. M'COMB,
M. RUSSELL THAYER.

January 13, 1862.

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REPORT.

The Commissioners appointed by the Governor, in pursuance of the authority of the joint resolution of the Legislature, passed the 11th day of April, 1862, "relative to revising the revenue laws of the Commonwealth," respectfully submit their report.

It is presumed that the Legislature, by the resolution authorizing the commission, contemplated such action on the part of the commissioners as would lead to a new system for levying and collecting taxes, and at the same time establish a more equitable distribution of the burthens of taxation. The laws now existing relating to the raising of revenue are confused, ambiguous and, in their operation, unjust. The commissioners, by the accompanying bill which they submit as part of their report, have endeavored to systematize the mode of assessing property, and to equalize the burthens of taxation.

The commissioners have labored under great difficulty in not being able to get the essential facts necessary in making a just and fair revenue system. It is not improper to note that amongst all the reports and in all the records of the several offices of the State Government, there is nothing to show the productive resources of the Commonwealth. The archives of the State are deficient in facts relating to the wealth, commerce and industry of the people.

The proposed mode of assessing property is analogous to the systems adopted in several of the other States, and experience has demonstrated its utility and its popularity. It is, perhaps, the only mode which will secure a complete assessment of all property upon which taxes should be levied.

The commissioners have endeavored to reach every species of property, in order to secure from every man, according to his means, equal contribution towards the maintenance of the State Government. They have labored to lessen the weight of taxation, and in no way to increase it. To this end all the changes that appear in the proposed system are suggested.

The mode of collecting taxes, as proposed by the commissioners, is now in operation in many of the counties of the State. Its tendency, wherever tried, has been to ensure more prompt payment of taxes, and at the same time a very great saving to the tax-payers.

But the most important feature of the proposed system is that which leads to the emancipation of real estate from taxation for State purposes. In the performance of their duties, the commissioners were compelled to review all the purposes for which revenue must be provided. Revenue is required to maintain the State Government, and, as incident thereto, revenue must be provided for counties and townships. Taxation for local purposes (counties and townships) falls almost entirely upon real estate. This embraces the making of roads and the building of bridges, the maintenance of schools and the support of the poor. Taxation for these purposes, in many localities, amounts to three per cent. *upon the value* of all the taxable property within the township. Thus the indisputable fact is

presented, that investments in real estate have to bear much more than a just proportion of the burthens of taxation. To relieve real estate from this unjust discrimination was one of the objects of the commissioners.

A large portion—perhaps the largest portion of the actual wealth of the State, is beyond the reach of local taxation. The capital employed in all the leading branches of trade, involving commerce and manufactures, banks and railroads, is drawn from the mass of the people and put under the control of a few individuals. This property should bear its equal share of the burthens of taxation, and since it cannot be reached for local purposes, it should be taxed in greater proportion for State purposes.

In the accompanying bill, the commissioners propose reducing the revenue arising from real and personal property from \$1,422,624 to \$569,049, which would be a reduction of \$853,574. To make up the deficiency thus produced, they propose to increase the tax upon corporations. Corporations in this State are very numerous and very powerful. They have not only drawn within their control an immense amount of capital, but they have drawn within their power the entire commerce of the State. Almost every thing is now made to contribute to the revenues of these corporations. Yet, owing to their intangible character, it is very difficult to adopt a general system of taxation applicable thereto. The franchises of corporations are property, and the legitimate subject of taxation; in fixing a tax upon corporations these extraordinary privileges, their franchises, constitute the first grounds of the Commonwealth's claim to contribution, and in that consists her right to discriminate in favor of the public.

The property of corporations is within the reach of the authority of the State. Now, in order to do justice to the agricultural interests and the owners of real estate, the Commonwealth should look to this kind of property for a large portion of the revenue requisite for State purposes.

The commissioners do not propose to increase the tax upon banks, believing that they now pay their proportion of the necessary revenue. But they propose to tax railroad companies equally with banks. Owing to the fact that most of the railroad corporations have no stock basis, some other mode than that applied to banks must be devised. A railroad company may have a capital of a million of dollars, and the capital stock all held by shareholders. In such a case the capital stock and the dividends could be taxed as bank stocks and bank dividends are taxed. But another company, in every respect equal, may go into operation, and instead of issuing stock to shareholders it may issue bonds for a million of dollars, and instead of paying dividends it would pay interest; instead of stock it would have nothing but indebtedness. Yet there is no reason why these institutions should not pay equally the same tax upon the same amount of business.

The commissioners, after mature deliberation, have adopted the plan of taxing the gross receipts of all railroad companies, and they have fixed the tax at two cents upon each and every dollar of their earnings. From this tax the State would derive a revenue amounting at least to \$600,000.

They also propose a very light tax upon the tonnage carried over the different improvements of the State. This tax, as fixed in the bill would yield a revenue amounting at least to \$350,000. If, after a year's experience, it would be shown that the revenue from these sources would be greater than the above estimates, then real estate should be entirely relieved from taxation for State purposes.

It is also proposed, by the accompanying bill, to abolish the board of revenue commissioners.

If real estate should be relieved from taxes for State purposes, the cause

which gave rise to the board would no longer exist. Independent, however, of the question whether real estate should be taxed for State purposes or not, the commissioners are of the opinion that the board is of no practical utility. Property should be taxed at its true value, and the people themselves are the best judges of the value of their own property. They choose their own assessors, who are first authorized to fix the value upon the property within their jurisdiction. This valuation is subject to the revision of the county board. These officers must determine the value of property for county purposes; now why not for State purposes? The Commonwealth confides in the returns made by the officers of private corporations, also in the reports and returns of municipal officers. A board of revision is equally entitled to credit. Where the State establishes a local tribunal for the purpose of valuing the property taxable by law, in that tribunal it should confide. No foreign agency can be as safe, certain or reliable. Therefore, as a matter of justice to the people, of economy and consistency, the board of revenue commissioners should be abolished.

There are other features in the proposed revenue system that might be noticed, but an examination of the bill itself will give a better idea of their character than any reference here. The commissioners have endeavored to systematize a mode for the raising of revenue, and in that system they have endeavored to reach every person and every interest, in order that no injustice should be done.

WM. M'CLELLAND,
M. RUSSELL THAYER,
R. B. M'COMB.

DECEMBER 1, 1862.

CHAPTER I.

PROPERTY SUBJECT TO TAXATION.

SECTION I. All property of whatsoever kind, real, personal and mixed, except such as is hereinafter expressly exempted, shall be subject to taxation for State, county, township, city and borough purposes.

PROPERTY EXEMPTED FROM TAXATION.

SECTION II. Each taxable may hold exempt from taxation, personal property of any description of which he or she is the *bona fide* owner, not exceeding in value three hundred dollars, and no person, company or corporation shall be liable for any tax on sales or earnings, unless such sales or earnings shall exceed the sum of three hundred dollars per annum.

The following property is also hereby declared exempt from taxation :

1. All universities, colleges, academies, public school houses, churches or houses used exclusively for public worship, with all furniture, books and philosophical or chemical apparatus belonging to either of the same, and any land, not exceeding five acres attached to such university, college, academy, public school house, church or house of public worship, necessary for the use and enjoyment of the same and not leased or otherwise used with a view to profit.

2. All buildings belonging to counties, cities or boroughs, used for holding courts, jails, or for the offices of any county, city or borough, with the grounds appurtenant thereto, and all public squares or parks in any city or borough.

3. All burial grounds with the buildings and improvements thereon, except when the same are held of sale.

4. All lands and houses or buildings of any kind, belonging to any county, township, city or borough used exclusively for the use and maintenance of the poor.

5. All lands, buildings, moneys, investments and property of whatsoever kind held exclusively for public charity and in no way used for gain or profit.

6. All public halls belonging to any city, borough or ward, not leased, and for the use of which no fee or other consideration is exacted.

7. All fire engines, hose carriages and other property used for the extinguishment of fire, together with the buildings used exclusively for the safe keeping of such property, and for the accommodation of the company having the care of the same.

CHAPTER II.

OF THE CLASSIFICATION OF PERSONS SUBJECT TO TAXATION.

SECTION III. Within six weeks after the general election in each and every year after the passage of this act, the county commissioners of the respective counties of this Commonwealth, and the city commissioners of the

city of Philadelphia, shall issue a precept to the assessor of each township, ward or district, requiring said assessor, on or before the first day of March next ensuing, to make out a true and perfect list or schedule of

1. All male inhabitants over the age of twenty-one years, together with all other persons who may hold, either in their own right, or in trust, any property, real, personal or mixed, made taxable by this act, whom the said assessor shall classify under the head of taxables.

2. In addition to the persons thus enumerated, the said assessor shall also make out a list or schedule of all persons engaged in selling goods, wares, merchandize or produce, whether of foreign or domestic growth or manufacture, (except dealers in spirituous or distilled liquors,) and classify the same under the head of merchants.

3. All persons engaged in selling goods, wares, merchandize or produce, whether of foreign or domestic growth or manufacture, except dealers in spirituous or distilled liquors, on commission or as factors or agents, and classify the same under the head of commission merchants.

4. All persons engaged in the business of rectifying, or in dealing in spirituous or distilled liquors in larger quantities than one quart, and classify the same under the head of liquor dealers.

5. All auctioneers and classify them as such.

6. All persons engaged in the business of hawking and peddling and classify the same under the head of peddlers.

7. All persons engaged in the business of slaughtering or butchering hogs, sheep or beef cattle, and packing or selling the same, and classify the same under the head of butchers.

8. All persons engaged in the business of buying and selling horses or mules, cattle, sheep or hogs, and classify the same under the head of drovers.

9. All architects, engravers, sculptors and artists, and classify the same under the head of artists.

10. All manufacturers, of whatsoever kind; whether incorporated or unincorporated, and classify the same under the head of manufacturers.

11. All persons, companies or corporations engaged in the business of mining or of buying and selling coal, and classify the same under the head of coal dealers.

12. All persons, companies or corporations engaged in the business of pumping, gathering, or producing petroleum, seneca or rock oil, or of buying or selling the same, and classify the same under the head of oil dealers.

13. All insurance companies and all agents or agencies of any insurance company or companies, and classify the same under the head of insurance companies.

14. All persons engaged in dealing in stocks, loans, exchanges, coin, bank notes, promissory notes, bills, checks, drafts, or other mercantile paper, and classify the same under the head of stock and money brokers.

15. All persons engaged in the business of buying and selling real estate, goods, wares or merchandize, for others, whether by sample or otherwise, and all other brokers, and classify them under the head of merchandize brokers.

16. All unincorporated banks of deposit, saving institutions, trust companies, and all other unincorporated companies, associations or individuals engaged in banking, and classify the same under the head of bankers.

17. All persons and unincorporated companies engaged in the business of carrying freight or passengers by steamboat, ferry boat, canal boat, stage coach or omnibus, and classify the same under the head of common carriers.

18. All express carriers or companies and all agents or agencies of any such carrier or company, and classify the same under the head of express carriers.

19. All theatres, amphitheatres, menageries, circuses, concert saloons, and buildings or halls kept or used as places of public amusement, and classify the same under the head of public amusements.

20. All bowling alleys or saloons, ten-pin alleys, billiard rooms, and public places where games of any kind are played, and classify the same under the head of sporting saloons.

21. All beer houses, eating houses, restaurants, and oyster saloons, and classify the same under the head of eating houses.

22. All hotels, inns and taverns, and classify the same under the head of inns.

23. All offices, professions, trades and occupations not hereinbefore mentioned, and classify the same under the head of occupations.

24. All other persons, companies and corporations not herein classified, and which are not hereinafter required to make reports or returns to the Auditor General, and classify the same under the head of miscellaneous returns.

CHAPTER III.

RETURNS AND ASSESSMENTS OF PROPERTY.

SECTION IV. When thereunto required by the proper assessor, each and every taxable shall forthwith prepare a statement, showing fully, truly and distinctly :

1. All moneys in his or her possession, or moneys invested, loaned or on deposit, whether in the State or out of it.

2. All stocks and certificates of loan, except those on which the tax is paid by the corporation, with the actual value thereof.

3. All ground rents and annuities, with the actual value thereof.

4. All bonds, mortgages, bills, notes and other obligations for the payment of money, with the actual value thereof.

5. All horses owned by such taxable, with the actual value thereof.

6. All mules and asses owned by such taxable, with the actual value thereof.

7. All neat cattle owned by such taxable, with the actual value thereof.

8. All sheep owned by such taxable, with the actual value thereof.

9. All hogs owned by such taxable, with the actual value thereof.

10. All carriages, buggys, sulkeys or wagons owned by such taxable, with the actual value thereof.

11. All watches, clocks or time-pieces owned by such taxable, with the actual value thereof.

12. All gold or silver-ware, with the actual value thereof.

13. All other personal property owned by such taxable, with the aggregate value thereof.

14. Each taxable shall add to his statement, the amount of his salary or income arising out of any office, trade, occupation or profession.

15. When required by the county commissioners of the proper county, each taxable shall return with his statement, the number of dogs owned or kept by him.

SECTION V. Merchants, commission merchants, liquor dealers, auctioneers, peddlers, butchers, drovers, artists, manufacturers, coal dealers and oil dealers, shall return to the proper assessor, the gross amount of sales made by them during the year next preceding the time when the assessment is made : *Provided*, That when any merchant, commission merchant, liquor dealer, auctioneer, peddler, butcher, drover, artist, manufacturer, coal dealer or oil dealer, shall not have been in business during all of the year next preceding the time when such assessment is made, then he shall, in every such case, return the gross amount of sales for each and every month, during the time he may have been in business.

SECTION VI. The agents of all foreign insurance companies, shall return to the proper county or city treasurer the number and amount of insurance made and the gross amount of premiums received.

SECTION VII. Stock and money brokers shall make to the proper assessor a full, true, and correct return of all moneys in hand or standing to their credit in the hands of any other person or persons, company or corporation ; all notes and bills discounted or owned by them, whether due or coming due ; all stocks, bonds, mortgages, checks, orders, warrants and instruments for the payment of money, and all assets or property of whatsoever kind belonging to such broker or used in his business, and the gross amount of profits arising out of said business.

SECTION VIII. All other brokers shall make full, true and correct returns of all gains, profits and earnings, arising out of said business.

SECTION IX. Bankers, by their proper officers, shall make to the proper assessor a full, true, and correct return of all moneys in hand or standing to their credit in the hands of any other person or persons, company or corporation ; all notes and bills discounted, due or coming due owned by them ; all stocks, bonds, mortgages, checks, orders, warrants, and instruments for the payment of money, assets, or property of whatsoever kind belonging to or used in the business of such banker, and the gross amount of profits arising out of said business.

SECTION X. Common carriers and express carriers, except such as are required to pay taxes directly to the State Treasurer, shall make full and complete returns of their gross earnings for each and every month during the year, which returns shall be made to the proper county or city commissioners.

SECTION XI. The proprietors of all places of public amusement shall, at such times and as often as they may be required by the county or city commissioners, return to said commissioners a correct statement of their gross receipts for each and every performance or exhibition.

Every itinerant theatre, circus, menagerie, side show, or other show of whatsoever kind, by the proper proprietor or agent, shall give to the county treasurer of the county where any such exhibition or entertainment is to take place, notice of the time and the place where the same will be held, with the true character thereof.

It shall be the duty of every county treasurer, upon receiving such notice to attend at the proper time and place, or in case of his inability to attend, then to designate some constable of the proper county, whose duty it shall be to attend at such time and place, for the purpose of collecting the State and county tax hereinafter imposed upon the receipts of every such show, exhibition, or entertainment.

The county treasurer, or the proper constable appointed by him to collect the tax aforesaid, is hereby authorized to require from the proprietor, ticket agent, or cashier of any such itinerant theatre, circus, menagerie, side show, or other show of whatsoever kind, a statement, verified by oath or affirma-

tion, showing fully and truly the gross receipts of such show, exhibition, or entertainment; and for said purpose said treasurer or constable is hereby authorized to administer oaths or affirmations.

SECTION XII. The proprietors of all sporting saloons shall return the number of tables or alleys, as the case may be, connected with or used in such saloon, hall or place of amusement.

SECTION XIII. The proprietors of all eating houses shall return to the proper assessor the gross amount of their annual sales.

SECTION XIV. All lessees of houses used as hotels, inns or taverns, shall return to the proper assessor the true and actual amount of rent paid therefor. Where the property shall be owned by the person or persons keeping any inn or tavern it shall be the duty of the assessor to fix the true and actual annual value or rental thereof, which returns in all cases shall be reviewed and revised by the board of revision.

SECTION XV. All corporations classified under the head of miscellaneous returns, shall return to the commissioners of the proper city or county, a full, true and correct statement of their capital stock, with the actual value thereof; the property and assets of every description, with the amount of dividends declared. All other persons so classified shall return full and correct returns of their business, shewing the amount of capital and the profits or earnings arising therefrom.

SECTION XVI. Each person of full age shall return to the proper assessors, all real estate of which he may be the owner, situate within the county where he resides, designating the location and quantity, and the improvements thereon; and said assessors shall assess all real estate in their proper township, borough, ward, or district at its true value, taking the ordinary and usual selling price of real estate of like character in like situation as the standard of value.

SECTION XVII. All real estate shall be assessed in the township, borough, ward, or district where the same is situated.

SECTION XVIII. All personal property shall be assessed in the township, borough, ward or district wherein resides the person who has the possession and use of the same, whether owner, agent or trustee. All ground rents, mortgages, annuities, moneys, stocks, certificates of loan, bonds, bills, notes and other obligations for the payment of money, shall be assessed where the owner thereof resides. Every person required to return property in behalf of others, shall return it in the same township, borough, ward, or district in which he would be required to return it if such property were his own.

SECTION XIX. The personal property forming the stock in trade of any merchant, commission merchant, auctioneer, pedler, coal dealer, oil dealer or manufacturer, shall not be required to be returned in the schedule or statement of the taxable who may own or have charge of the same; property however used in any way other than as stock legitimately employed in the business of such merchant, commission merchant, auctioneer, pedler, coal dealer, oil dealer or manufacturer, shall be scheduled and returned by the proper taxable.

SECTION XX. The personal property forming the assets or part thereof of any broker, banker or insurance company, and assessed as such in the hands of such broker, banker or insurance company, shall not be assessed in any other manner.

SECTION XXI. The property of every ward shall be returned by his guardian; of every minor child, having no other guardian, by his father, if living; if not, by his mother, if living; and if neither father or mother be living, by the person having such property in charge; of every wife, by her husband, if not disqualified, if from any cause disqualified by herself; of every person.

for whose benefit property is held in trust, by the trustee; of every estate of deceased persons, by the proper executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of every firm, by the partners or either of them; of every body politic or corporate, by the president or principal accounting officer.

SECTION XXII. In all cases where any person shall refuse or neglect to make out a statement or return, as required by the provisions of this act, or shall refuse or neglect to make the proper oath or affirmation thereto or subscribe the same; or in case of the sickness, absence or other disability of any person to make such statement or return, then, and in all such cases, the proper assessors or county or city commissioners, shall proceed and make out the statements or returns according to the classification as hereinbefore provided, and in all such cases the said assessors or said commissioners shall have power to call before, and examine on oath or affirmation any person or persons acquainted with or supposed to have a knowledge of the facts connected with any such statement or return and necessary in making the same. The said assessors and commissioners for all such purposes are hereby authorized and empowered to administer oaths and affirmations.

SECTION XXIII. It shall be the duty of the assessor, at the time of making the schedule and classification of persons taxable by this act, to furnish each person placed upon such list or schedule, and required to make a statement or return, with a suitable blank for said purpose; and, at the time of delivering such blank, said assessor shall notify such person that the statement must be filled up, verified, signed and returned to him within ten days thereafter; or in the case of returns required to be made to the county or city commissioners, he shall notify such persons that said statement must be filled up, verified, signed and returned to said commissioners within fifteen days therefrom.

SECTION XXIV. At the end of ten days after furnishing and delivering the blanks with notice as aforesaid, said assessor shall procure from each and every person the statement or return required to be made to him or them as aforesaid, and enter the same upon his list or schedule, charging each person with his valuation according to the classification as hereinbefore provided.

SECTION XXV. Each person making a statement or return under the provisions of this act shall verify the same by oath or affirmation according to the form hereinafter prescribed, which oath or affirmation may be administered by the assessor or county or city commissioners, or any other person duly qualified to administer oaths or affirmations. Where said oath or affirmation shall be administered by the assessors or commissioners, no fees shall be charged therefore. When administered by any other person, the fee therefore shall be five cents and no more.

SECTION XXVI. In all cases where the assessor may know or believe the statement or return in any case to be untrue or incorrect, he shall revise the same by making such changes as he may think just and right, and upon making any change, he shall immediately notify the taxable thereof. Any person feeling himself aggrieved by the revision of the assessor in such case, may appeal to the board of revision, who are hereinafter authorized to review, revise and adjust all matters relating to the valuation of property and the returns of the assessors.

BOARD OF REVISION.

SECTION XXVII. The county commissioners and the associate judges of each county, shall constitute a board, to be called a board of revision, of which the associate judge oldest in commission shall be president; said board shall meet at the court house in each county, within fifteen days after the several assessors have made their respective returns to the county commissioners, as herein before provided, of which meeting the county commissioners shall give ten days' notice by an adequate number of hand-bills printed and posted in each township, borough, ward or district, within the county; also, by advertisement in two newspapers, if so many are published within the county. The members of the said board shall each take and subscribe an oath or affirmation which shall be administered by the president judge of the court of common pleas, in open court, at any session of the court previous to the meeting of said board of revision and shall be according to the form hereinafter prescribed. *Provided*, That in the city of Philadelphia the said board of revision shall consist of the city commissioners, city treasurer and receiver of taxes as now provided by law.

SECTION XXVIII. Said board of revision in each county shall, on receiving the returns of the assessors, proceed to examine and inquire whether the same have been made in conformity with the laws of this Commonwealth, and whether all property required to be valued for taxation for State and county purposes, has been valued truly and justly according to the provisions of this act, and they shall have power to revise, raise, reduce and equalize such valuations. They shall receive and consider the written communication of any taxable inhabitant of the county relative to said schedules and returns made by any assessor within said county, or to the amount or valuation of any property designated in such schedule or returns.

SECTION XXIX. Said board shall also hear all appeals or complaints of persons deeming themselves aggrieved by the returns of the assessors and make such corrections in their behalf as shall be lawful and right. A majority of the members of the board of revision shall be a quorum for the transaction of business.

For the purpose of correcting and equalizing valuations, said board shall have power to call before them and examine on oath or affirmation all persons whose aid they may require in relation to such valuation.

SECTION XXX. It shall be the duty of the several assessors to attend at the time and place fixed for the hearing of appeals from their respective townships, boroughs, wards or districts, for the purpose of giving to the said board any information required in correcting the returns or fixing the value of the property assessed. Each of the members of the board of revision shall receive for their services two dollars for each day engaged in the duties of the board. Said board shall make report to the Auditor General of the amount and value of all property taxable in the respective townships, boroughs, wards or districts, with the number of taxables, and all other facts showing the amount of revenue levied in the county.

CHAPTER IV.

RETURNS TO BE MADE TO THE AUDITOR GENERAL.

SECTION XXXI. Hereafter no institution or company, incorporated by or under any law of this Commonwealth, shall go into operation without first having the name of the institution or company, the date of incorporation, the place of business, the amount of capital paid in, and the names of the president and cashier or treasurer of the same, registered in the office of the Auditor General.

SECTION XXXII. The Auditor General of this Commonwealth shall keep an account with each and every incorporated bank, savings institution, trust company, railroad company, canal company, insurance company, steamboat or other navigation company, express company, bridge company, ferry company, plank road company, turnpike company, and telegraph company.

SECTION XXXIII. It shall be the duty of every incorporated bank, savings institution, trust company and every other institution or association engaged in banking or dealing in money, incorporated as aforesaid, to make report in writing to the Auditor General annually, in the month of November, stating specifically the amount of capital paid in, the true and actual value thereof, the amount and rate per centum of each and every dividend declared during the year ending with the first Monday of said month, the amount of assets and the amount of any surplus, contingent or sinking fund.

SECTION XXXIV. It shall be the duty of every insurance company, by its president, cashier, or principal accounting officer, in the month of November, annually, to make report to the Auditor General, in writing, stating specifically the amount of capital stock paid in, the true and actual value thereof, the whole amount of assets, whether real estate or cash, stocks, mortgages, or other personal property, specifying particularly the character thereof, and the dividends declared, and certificates of profit issued, and the amount of any surplus contingent or sinking fund.

SECTION XXXV. It shall be the duty of every incorporated railroad company, canal company, steamboat or other navigation company, stage company, express company, bridge company, ferry company, turnpike company, plank road company and telegraph company to make report, in writing, to the Auditor General, annually, in the month of November, or at such time and as often as he may require, setting forth in said report, fully and truly, the gross earnings of such company accruing from the carrying of freight or passengers, or from tolls, the amount of capital stock, the dividends declared, and the amount of surplus, contingent or sinking fund.

SECTION XXXVI. In addition to the gross earnings each and every railroad company, canal company, steamboat or other navigation company, shall furnish to the Auditor General a statement, showing the number of tons (2000 lbs.) carried upon or over their respective lines of transportation, distinguishing the kind of freight, whether the products of mines, of the forest, of agriculture including animals, and of manufactures, all merchandize, and other articles. In all cases of continuous or through shipments of freight over different lines of transportation, they shall return the number of tons transferred to or received from other lines.

SECTION XXXVII. All railroad companies, canal companies, and navigation companies whose lines of improvement extend into other States, shall make returns of the gross earnings upon their whole line, together with the length of said lines, and the Auditor General shall estimate the earnings to be taxed in proportion to the length of the line within the State.

SECTION. XXXVIII. It shall be the duty of, and the Auditor General shall require every prothonotary, or clerk of the supreme court, *nisi prius*, district court, common pleas, orphans' court, oyer and terminer or quarter sessions, every register of wills and recorder of deeds, to return at the end of each and every month the amount of taxes collected for the Commonwealth in their respective offices, together with a full, true and correct account of all matters and business entered or transacted in any such court or office, and upon which a State tax is imposed by this act. Said prothonotarys or clerks, registers of wills and recorders of deeds are hereby further required, and in like manner to return to the Auditor General the full, true and correct amount of fees, commissions or emoluments, received during said month; also the aggregate fees, commissions or emoluments remaining unpaid for such month. The sheriff of each county shall also be required, in like manner, to return a full, true and correct account of all fees, commissions or emoluments accruing in his office for each month.

SECTION XXXIX. In addition to the statement thus required, the register of wills in each and every county of this Commonwealth, shall at the end of each month, as aforesaid, return to the Auditor General the amount of collateral inheritance tax collected and in his hands for said month.

SECTION XL. The reports and returns required to be made by corporations, shall be made by the president or other chief officer thereof, and all returns herein required to be made to the Auditor General shall be verified by oath or affirmation, which oath or affirmation may be administered by any person duly qualified to administer oaths or affirmations.

CHAPTER V.

TAXES TO BE PAID TO THE STATE TREASURER, FOR THE USE OF THE COMMONWEALTH.

ENROLMENT TAX.

SECTION XLI. 1. Upon every law incorporating, extending or renewing the charter of any bank of issue, bank of deposit, savings institution or trust company with a capital not exceeding two hundred thousand dollars, there shall be paid to the State Treasurer the sum of two hundred dollars, and for every additional one hundred thousand dollars of capital, there shall be added to the above tax the sum of one hundred dollars.

2. On every law incorporating, extending or renewing the charter of an manufacturing or mining company, the sum of one hundred dollars.

3. On every law incorporating, extending or renewing the charter of any insurance company, the sum of one hundred dollars.

4. On every law incorporating, extending or renewing the charter of any company where the courts of this Commonwealth have power to grant such franchises, the sum of two hundred dollars.

5. On every law incorporating, extending, or renewing the charter of any railroad or canal company, the sum of one hundred dollars.

6. On every act incorporating, renewing or extending the charter of any telegraph company, the sum of one hundred dollars.

7. On every law divorcing husband and wife from the bonds of matrimony, the sum of fifty dollars.

8. On every act changing the name of any person or corporation, the sum of twenty-five dollars.

9. On every act relating to a private estate, where the courts may have the power to grant the same relief, the sum of fifty dollars.

SECTION XLII. No act of assembly hereafter passed, subject to an enrolment tax, shall be enrolled, published or have the effect of a law until the tax herein provided shall be paid to the State Treasurer.

TAXES TO BE PAID TO THE STATE TREASURER BY CORPORATIONS.

SECTION XLIII. All banks of issue, incorporated banks of deposit, savings institutions, trust companies and all other incorporated institutions or associations engaged in banking or dealing in money, and all incorporated insurance companies shall pay to the State Treasurer, for the use of the Commonwealth, upon the capital stock and any surplus, contingent or sinking fund, a tax to be graduated at the rate of one half mill for each one per cent. of dividend, which tax the said several corporations are authorized to charge to the owners of the respective shares, and deduct the amount thereof from the dividends when paid to the parties entitled thereto, or pay the same out of such surplus profits.

SECTION XLIV. In addition to the tax imposed upon the owners of the stock as aforesaid, said corporations shall pay to the State Treasurer, for the use of the Commonwealth, a tax to be graduated as follows, viz :

1. Upon all dividends which do not exceed six per cent. per annum, eight per cent.

2. Upon all dividends above six per cent. and not exceeding seven per cent. per annum, nine per cent.

3. Upon all dividends above seven per cent. and not exceeding eight per cent. per annum, ten per cent.

4. Upon all dividends above eight per cent. and not exceeding ten per cent. per annum, thirteen per cent.

5. Upon all dividends above ten per cent. and not exceeding fifteen per cent. per annum, twenty per cent.

6. Upon all dividends above fifteen per cent. per annum, thirty per cent.

SECTION XLV. All railroad companies, canal companies, steamboat or other navigation companies, shall pay to the State Treasurer, for the use of the Commonwealth, a tax upon all tonnage carried upon or over their respective lines of transportation, to be graduated as follows, viz :

1. Upon the products of mines, for each ton of two thousand pounds, two cents.

2. Upon the product of the forest, upon animals, vegetable food and all other agricultural products, three cents.

3. Upon merchandize, manufactures and all other articles, five cents.

SECTION XLVI. In all cases where the same freight is transported over different, but continuous lines of transportation, then the tax hereby imposed shall be paid by the several corporations carrying the same, each in proportion to the distance transported, as may be adjusted among themselves; the State Treasurer being, and he is hereby authorized to collect the whole of said tax from either of the companies as he may elect: *Provided*, That the carriage of all freight shipped through and over one or several lines of transportation, shall be chargeable with but one tax as aforesaid.

SECTION XLVII. Corporations, whose lines of improvement are used by others for the transportation of freight and whose only earnings arise from tolls charged for such use, are hereby authorized to add the tax hereby imposed to said tolls, and to collect the same along therewith.

SECTION XLVIII. In addition to the tax hereby imposed upon tonnage, every incorporated railroad company, canal company, steamboat or other navigation company, and also stage company, bridge company, ferry company, turnpike and plank road company, and telegraph company, shall pay to the State Treasurer for the use of the Commonwealth, upon their gross earnings, a tax of two per cent: *Provided*, That all such companies whose lines of transportation enter into other States, shall only be required to pay the said tax of two per cent. upon such amount of their gross earnings as shall be proportioned to the length of line within the State.

SECTION XLIX. Express companies shall pay to the State Treasurer, for the use of the Commonwealth, upon their gross receipts, a tax of five per cent.

CERTAIN OFFICES.

SECTION L. In addition to the taxes hereinafter imposed upon all offices, professions, tradesmen and occupations, every prothonotary or clerk of the supreme court, *nisi prius* district court, common pleas, orphans' court, oyer and terminer, every register of wills, recorder of deeds and county or city treasurer, shall pay to the State Treasurer, for the use of the Commonwealth, a State tax to be graduated as follows. viz :

Upon every dollar arising from fees, commissions or emoluments of office, above one thousand dollars and not exceeding two thousand dollars, one per cent., when over two thousand dollars, and not exceeding three thousand dollars, five per cent., when over three thousand dollars, twenty-five per cent.

TAXES TO BE PAID TO THE COUNTY TREASURER FOR THE USE OF THE COMMONWEALTH.

SECTION LI. 1. Each and every male inhabitant resident within this Commonwealth, and over the age of twenty-one years, shall pay to the county treasurer for the use of the State, the sum of fifty cents.

2. Upon every dollar of the valuation of all real estate not herein exempted, there shall be levied a State tax of one mill.

3. Upon every dollar of the valuation of all personal property not herein exempted, there shall be levied a State tax of one mill.

4. Upon every dollar of salary or income of each and every taxable, arising out of any office, trade or profession, over and above the sum of three hundred dollars, there shall be levied a State tax of one mill.

5. Upon every dollar of the gross amount of the sales of all merchants, there shall be levied a State tax of one mill.

6. Upon every dollar of the gross amount of the sales of all commission merchants, there shall be levied a State tax of one mill.

7. Upon the gross sales of all liquor dealers, there shall be levied a State tax of one per cent.

8. Upon every dollar of the gross sales of all auctioneers, there shall be levied a State tax of one and one half per cent.

9. Upon every dollar of the gross sales of all peddlers, there shall be levied a State tax of one mill.

10. Upon every dollar of the gross amount of sales of all butchers, there shall be levied a State tax of one mill.

11. Upon every dollar of the gross sales of all drovers, there shall be levied a State tax of one mill.

12. Upon every dollar of the gross sales of all artists, there shall be levied a State tax of one mill.

13. Upon every dollar of the gross sales of all manufacturers, there shall be levied a State tax of one mill.

14. Upon every dollar of the gross sales of all coal dealers, there shall be levied a State tax of one mill.

15. Upon every dollar of the gross sales of all oil dealers, there shall be levied a State tax of one mill.

16. Upon every dollar of the value of all property, stocks or assets of whatsoever kind of any broker, there shall be levied a State tax of one mill. In addition to the tax of one mill upon the assets, there shall be levied upon the gross profits of such broker, two per cent.

17. Upon the gross profits, gains or earnings of all real estate, merchandise or other brokers, there shall be levied a State tax of two per cent.

18. Upon every dollar of the value of the property, stock, and assets, of whatsoever kind, of every unincorporated bank of deposit, savings institution, trust companies, and every other person engaged in the business of banking, there shall be levied a State tax of one mill. In addition to the tax of one mill upon the assets as aforesaid, there shall be levied upon the gross profits a tax of two per cent.

19. Every person or company not incorporated, engaged in the business of carrying freight or passengers by steamboat, canal boat, stage coach or otherwise, shall pay upon their gross earnings, a State tax of two per cent.

20. Upon every dollar of the gross receipts of all fixed places of public amusement, there shall be paid to the county or city treasurer a tax of three per cent., and upon every dollar of the gross receipts of all itinerant amusements or shows, a tax of five per cent.

21. Express carriers who are not required to pay such tax to the State Treasurer, shall pay a State tax to the county treasurer of five per cent. upon their gross receipts.

22. Upon every dollar of the value of the capital stock, property and assets of every incorporated company or association hereinbefore classified under the head of miscellaneous returns, there shall be levied and paid to the county treasurer a State tax of one mill. In addition to the tax thus imposed upon the stock, property and assets, there shall be levied a State tax of three mills upon each one per cent. of dividend declared by such corporation.

23. Upon all policies of insurance or risks taken by any foreign insurance company, there shall be levied a State tax of ten per cent. upon the gross amount of premiums received, to be paid by the officer or agent making the insurance to the proper treasurer of the county or city where such agency is located.

24. In addition to the tax by this act imposed upon the personal property (including the salaries, fees, commissions and emoluments of all offices, professions, trades and occupations,) of each taxable, every person holding any public office under the laws of this Commonwealth, and not herein required to pay taxes directly to the state treasurer, and every person holding any office in any private corporation within this State, shall pay to the county treasurer, for the use of the Commonwealth, a tax to be graduated as follows, viz:

25. Upon every dollar of salaries, fees, commissions or emoluments, above one thousand dollars, and not exceeding two thousand dollars, one per cent.; above two thousand dollars and not exceeding three thousand dollars, three per cent.; and above three thousand dollars, ten per cent.

26. To the tax herein provided upon real estate and the personal property of each taxable as returned by the assessor and revised by

the board of revision, there shall be added the special tax of one half mill as provided in the sixth section of the act of 16th May, 1861, for the interest and principal of a certain loan authorized by said act.

LICENSES.

SECTION LII. Licenses to keep any hotel, inn or tavern, shall be granted in the manner now provided by law. Upon every license to keep a hotel, inn or tavern, there shall be paid to the county treasurer, for the use of the Commonwealth, a tax to be graduated as follows, viz :

1. Where the annual value or rental does not exceed the sum of three hundred dollars, twenty-five dollars.

2. Where the annual value or rental exceeds three hundred dollars and does not exceed five hundred dollars, fifty dollars.

3. Where the annual value or rental exceeds five hundred dollars and does not exceed one thousand dollars, one hundred dollars.

4. Where the annual value or rental exceeds one thousand dollars, there shall be paid in addition to the one hundred dollars aforesaid, two dollars for each additional one hundred dollars upon the annual value or rental. *Provided*, That in the cities or Philadelphia, Pittsburg and Harrisburg, no license shall be granted to keep any hotel, inn or tavern for a less sum than seventy-five dollars, nor in other cities, towns or boroughs containing over two hundred taxables, less than fifty dollars.

SECTION LIII. Licenses to keep beer houses, eating houses, restaurants and oyster saloons, other than hotels, inns or taverns, shall be granted in the manner now provided by law.

The county treasurer, before issuing any such license, shall require and receive for the use of the Commonwealth, a tax to be graduated as follows, viz :

1. Upon all sales amounting to less than three hundred dollars, ten dollars. Where the sales amount to more than three hundred dollars and not exceeding one thousand dollars, fifteen dollars.

2. Where the sales exceed one thousand dollars, there shall be paid in addition to the ten dollars aforesaid, two dollars for each additional one hundred dollars of sales.

SECTION LIV. Billiard rooms, bowling saloons and ten-pin alleys, shall be licensed in the manner now provided by law.

1. Upon each license to keep a billiard room, bowling saloon or ten-pin alley, there shall be paid to the county treasurer, for the use of the Commonwealth, a tax to be graduated as follows, viz :

2. Upon each license to keep such room, saloon or alley in any city or borough where the population exceeds ten thousand inhabitants, for the first billiard table, bowling alley or nine or ten-pin alley, fifty dollars, for each additional table or alley, fifteen dollars.

3. Upon each license to keep such room, saloon or alley in any other place allowed by law, for the first billiard table, bowling alley or nine or ten-pin alley, thirty dollars, for each additional table or alley, ten dollars.

SECTION LV. Peddlers shall be licensed in the manner now provided by law.

Upon each license there shall be paid to the county treasurer, for the use of the Commonwealth, the sum of ten dollars. *Provided*, That each person to whom any license may be granted as peddler, shall also pay to the county treasurer the taxes herein imposed upon the gross amount of his sales as returned to the proper assessor.

SECTION LVI. Manufacturers and venders of patent medicines shall be required to take out license in the manner provided by the act of Assem-

bly, passed the tenth day of April, A. D. 1848. *Provided*, That for each license to manufacture or sell patent medicines, there shall be paid to the county treasurer, for the use of the Commonwealth, the sum of thirty dollars in addition to the tax upon sales as herein provided.

SECTION LVII. It shall be the duty of the county commissioners of each county in this Commonwealth, in each and every year, at the time of making their annual estimates, to fix and determine what amount shall be paid to the county treasurer for the use of the county, by the keepers of all sporting saloons and eating-houses within each county; and it shall be a condition in every license, as aforesaid, that the person or persons to whom the same issues, shall pay to the county treasurer, for the use of the county, the additional sum thus fixed and determined by the county commissioners. *Provided*, That the amount thus to be fixed and determined by the county commissioners shall not exceed in any case the amount herein established, for the use of the Commonwealth.

STATE TAXES TO BE COLLECTED BY THE PROTHONOTARY OF THE SUPREME COURT

SECTION LVIII. 1. The several prothonotarys of the Supreme Court of this Commonwealth shall demand and receive, for the use of the State, of all persons applying for original process, in all cases at law or in equity the sum of three dollars, which sum shall be charged with the costs and abide the result of the suit.

2. In all cases of writs of error issued and appeals entered in said court, he shall demand and receive, for the use of the State, the sum of five dollars, which sum shall be charged with the costs and abide the result of the suit.

3. In all applications for charters, or for the renewal or extension of the same, in said court, he shall demand and receive, for the use of the State, the sum of ten dollars.

TAXES TO BE COLLECTED BY THE PROTHONOTARY OF NISI PRIUS, COMMON PLEAS AND DISTRICT COURTS.

SECTION LIX. The prothonotarys of the several courts of *nisi prius*, district courts and common pleas, shall demand and receive for the use of the State, in all cases of law or in equity, the following sums, viz :

1. Upon every original writ, fifty cents ; upon the entry of every amicable action, fifty cents ; upon every judgment entered by confession or upon warrant of attorney, fifty cents ; upon every transcript from the docket of any mayor, alderman or justice of the peace, fifty cents ; upon every *certiorari* to remove the proceedings before any mayor, alderman or justice of the peace, fifty cents.

Said several sums shall be paid by the party first entering the case in court ; shall be taxed with the costs and abide the result of the suit.

Said prothonotary shall also demand and receive, for State purposes, the following sums, viz :

2. Upon every application to the court for the sale or mortgage of real estate, or for the leasing or conveyance upon ground rent, one dollar.

3. Upon the settlement of the accounts of all sequestrators, receivers, assignees or other trustees, fifty cents.

4. Upon every application for divorce, five dollars.

5. Upon all applications for charter or for the renewal or extension of the same, three dollars.

TAXES TO BE COLLECTED BY THE CLERK OF THE COURT OF QUARTER SESSIONS.

SECTION LX. The clerk of the court of quarter sessions shall demand and receive, for the use of the State, the following sums, viz :

1. Upon every *certiorari* to remove the proceedings before any mayor, alderman or justice of the peace, fifty cents.
2. Upon every application for the appointment of road or bridge viewers, fifty cents.
3. Upon every application for the erection or division of any township or for altering the lines thereof, one dollar.
4. Upon every application for the erection or alteration of any election district, one dollar.
5. Upon every application for license to keep any inn, hotel or tavern, one dollar.
6. Upon every application for license as a hawker or peddler, one dollar.
7. Upon every application for the appointment of any township officer, one dollar.
8. Upon every complaint or appeal from the action of boroughs, as provided in the act of April 3, 1851, one dollar.

TAXES FOR THE USE OF THE COMMONWEALTH, TO BE COLLECTED BY THE CLERK OF THE ORPHANS' COURT.

SECTION LXI. 1. Upon every application for the appointment of a guardian there shall be paid to the clerk of the orphans' court, for the use of the Commonwealth, the sum of fifty cents.

2. Upon every application for the partition or sale of real estate, the sum of fifty cents.

3. Upon every application for decree to sell, lease, mortgage or let on rent, the sum of fifty cents.

4. Upon every application for decree of specific performance of contract of decedent, fifty cents.

STATE TAX TO BE COLLECTED BY THE REGISTER OF WILLS.

SECTION LXII. 1. Upon collateral inheritances the register of wills, for each and every county of this Commonwealth, shall receive for the use of the Commonwealth the tax imposed by existing laws, all which laws shall continue in full force and effect as heretofore.

2. Upon the probate of any will and granting letters testamentary thereon, there shall be paid to said register, for the use of the Commonwealth, a tax of fifty cents.

3. Upon letters of administration, issued by any register, there shall be paid for the use of the Commonwealth, a tax of fifty cents.

4. Upon the settlement of every administration account, there shall be paid for the use of the Commonwealth, a tax of fifty cents.

STATE TAXES TO BE COLLECTED BY THE RECORDER OF DEEDS.

SECTION LXIII. Upon each and every deed, mortgage or other instrument recorded by any recorder of deeds in this Commonwealth, there shall be paid to such recorder, for the use of the Commonwealth, a tax of fifty cents.

SECTION LXIV. It shall be the duty of the Secretary of the Commonwealth, upon making out the commissions hereinafter named, to transmit the same to the recorder of deeds of the county or city wherein resides the person to whom the commission issues, and at the same time certify

to the Auditor General that such commissions have been issued. Whereupon the Auditor General shall charge the said recorder with the taxes herein imposed upon said commissions.

SECTION LXV. Upon the receipt of any commission, as aforesaid, the recorder shall give the person entitled thereto, notice that the same is in his possession and ready for delivery.

Before delivering such commission, the recorder shall demand and receive for the use of the Commonwealth, the following taxes, viz :

1. Upon the commission of inspector of salted provisions, ten dollars.
2. Upon the commission of health officers, ten dollars.
3. Upon the commission of Lazaretto and port physicians, ten dollars.
4. Upon the commission of measurer of corn and salt, ten dollars.
5. Upon the commission of superintendent of powder magazine, ten dollars.
6. Upon the commission of regulator of weights and measures, fifteen dollars.
7. Upon the commission of inspector of bark, fifteen dollars.
8. Upon the commission of inspector of butter and lard, fifteen dollars.
9. Upon the commission of gauger of distilled spirits, fifteen dollars.
10. Upon the commissions of prothonotarys, or clerks of the several courts, each commission ten dollars.
11. Upon the commission of sheriff in the city of Philadelphia and county of Allegheny, twenty-five dollars.
In every other county in this Commonwealth, ten dollars.
12. Upon the commission of the register of wills, in the city of Philadelphia and county of Allegheny, twenty dollars.
In every other county in the Commonwealth, ten dollars.
13. Upon the commission of recorder of deeds in the city of Philadelphia and county of Allegheny, twenty dollars.
In every other county in this Commonwealth, ten dollars.
14. Upon the commission of notary public in the city of Philadelphia and county of Allegheny, ten dollars.
In every other county in this Commonwealth, five dollars.
15. Upon the commission of interpreter of languages, ten dollars.
16. Upon the commissions of justices of the peace and aldermen three dollars.

SECTION LXVI. If any commission transmitted to the recorder, as aforesaid, shall remain uncalled for, and the tax thereon remain unpaid, for the period of three months after notice to the person entitled thereto, then the recorder shall return the same to the Auditor General, who shall give him credit for such return.

CHAPTER VI.

COUNTY RATES AND LEVIES.

SECTION LXVII. The commissioners of every county in this Commonwealth shall, on or before the first day of December in every year, make an estimate of the probable expenses of the county for the ensuing year, designating clearly and distinctly the several purposes for which appropriations are required, which estimates shall be printed in one or more newspapers, if such newspapers are published within the county, once a week, for three successive weeks. If no newspaper is published within the county, then said estimates shall be printed on a sufficient number of handbills, and posted throughout each township, borough, ward and district.

SECTION LXVIII. After the several assessors have made their returns, and the several schedules have been revised by the board of revision, the county commissioners shall forthwith levy a sufficient tax to meet the appropriations according to the estimates aforesaid. And all taxes levied and collected shall be deemed appropriated and held strictly applicable to the specific purposes mentioned in said estimates.

SECTION LXIX. The county commissioners may if they see proper, assess for county purposes, upon each and every dog, a tax not to exceed the sum of one dollar, as may be determined by said county commissioners.

SECTION LXX. Upon the sales of merchants, commission merchants, liquor dealers, peddlers, coal dealers, oil dealers, butchers and manufacturers as hereinbefore classified, there shall be paid to the county treasurer for county purposes, a tax not to exceed the tax hereinbefore fixed upon sales for State purposes.

SECTION LXXI. They shall also assess for county purposes upon the gross receipts of every itinerant theatre, amphitheatre, menagerie, circus and side-show, such sum, not exceeding the taxes herein provided for State purposes, as may be fixed and determined by the board of county commissioners.

SECTION LXXII. The balance of the estimated expenditures of the county shall be levied *pro rata* upon all real estate taxable by this act; and the personal property of each taxable as returned and revised: *Provided*, That in the city of Philadelphia in the assessment and collection of the city tax the distinction between rural and other property and the difference in the rate of taxation thereon for city purposes, shall remain as provided by the Act of May 13th, 1856, entitled "A Further Supplement to the act consolidating the city of Philadelphia," which provision shall remain as heretofore.

SECTION LXXIII. All laws now in force in the city and county of Philadelphia relating to the manner of assessing, levying and collecting taxes within the limits of said city and county, and all remedies for the collection of the same, shall remain as now provided by law.

CHAPTER VII.

TOWNSHIP RATES AND LEVIES.

SECTION LXXIV. Taxes for all township and borough purposes, and for maintaining the schools therein and for building school houses, shall be levied *pro rata* upon the real estate of the township, and upon the personal property of the taxables thereof, as returned and revised: *Provided*, That in every township within any of the counties of this Commonwealth, each and every male inhabitant over the age of twenty-one years, and able to work, shall contribute in each year, at least one full day's work, or the value thereof, under the supervision of the supervisors, upon the roads therein: *Provided further*, That the provisions of this section shall not extend to the city and county of Philadelphia.

CHAPTER VIII.

MANNER OF COLLECTING TAXES.

SECTION LXXV. That hereafter it shall be the duty of the commissioners of the respective counties of this Commonwealth, in each and every year immediately after the assessment of taxes for State and county purposes shall be completed in the manner prescribed by law, to cause their clerk to make fair duplicates thereof in a convenient form, and deliver the same to the treasurer of the county, together with a certificate under their hands respectively, and attested by their clerk, certifying that the taxes charged in said duplicates have been duly assessed according to law.

SECTION LXXVI. It shall be the duty of the county treasurers of the respective counties after they shall receive the duplicates of the assessments from the county commissioners as hereinbefore provided, to give at least thirty days' notice by weekly publication in one or more newspapers printed in the county, of the times and places at which they will attend in each township and borough proper, for the purpose of collecting and receiving State and county taxes; and it shall be the duty of the said treasurers to attend at least one day in each township and borough for the purpose aforesaid, previous to the first day of August in each year, and they shall give receipts for taxes in all cases when required by the person paying the same: *Provided*, That if any person shall on or before the first day of August aforesaid, pay to said treasurer the amount of his or her taxes, such person shall be entitled to a deduction of five per centum on the amount thereof, which shall be in lieu of the abatement of five per cent. allowed the county by the forty-second section of the act to reduce the State debt, &c., passed the twenty-ninth day of April, one thousand eight hundred and forty-four.

SECTION LXXVII. In case any State or county tax assessed in any township or borough within any county shall remain unpaid for a period of thirty days from and after the first day of August aforesaid, it shall be the duty of the treasurer to issue his warrant under his hand, accompanied by a schedule of all such unpaid taxes, and the names of the persons respectively to whom the same are charged in the proper duplicate directed to the constable of the proper township or borough, whose duty it is hereby made to receive the same, authorizing and requiring him to demand and receive from the persons named in the schedule the sums with which they are therein charged respectively; and the said warrant shall further authorize and require such constable, in case any person named in the schedule thereto annexed shall fail to pay the amount with which such person is therein charged within ten days after demand made by the constable, to levy the same by distress and sale of the goods and chattels of such delinquent, giving ten days' public notice of such sale by written and printed advertisements; and in such case the constable shall be entitled to retain out of the proceeds of such sale, after first deducting the taxes, the same fees as are now allowed to constables by law for a levy and sale upon a writ of execution.

SECTION LXXVIII. Upon the delivery by the county treasurer of his warrant to any constable according to the provisions of this act, he shall charge such constable with the whole amount of taxes contained in the schedule thereto annexed, in a book to be provided for the purpose, from which liability such constable and his sureties under the provisions of this act shall only be discharged by payment of said amount, after deducting such exonerations as may be allowed to such constable and certified to the said treasurer by the county commissioners for mistakes, indigent persons, un-

seated lands, and other cases, wherein exonerations are now by law allowed to collectors of taxes.

SECTION LXXIX. It shall be the duty of the Court of Quarter Sessions in and for each county, before they shall appoint constables, to require from them a bond in the name of the Commonwealth, in such sum and with such sureties as shall be approved by the said court, conditioned for the faithful discharge of the duties imposed upon such constables by this act, and for the payment to the proper county treasurers of the full amount of taxes contained in any warrant and schedule which shall be delivered to them or any of them by the county treasurer of such county, after deducting exonerations, within four months from and after the date of the delivery of any such warrant as aforesaid.

SECTION LXXX. It shall be the duty of constables who shall receive warrants from the county treasurer of any county under the provisions of this act, to settle their accounts, obtain their exonerations, and pay over to the treasurer of said county all moneys collected by them in pursuance of the said warrants, within four months from and after the day of the delivery of such warrants to them respectively, which day shall be endorsed on each warrant by the treasurer issuing the same, and shall also be by him entered in a book to be by him kept for that purpose, which book verified by the oath or affirmation of such treasurer, or in case of his death, absence from the State, or other inability to appear and testify, by the oath or affirmation of any credible person proving the hand writing of such treasurer, shall be competent evidence to establish the fact of the delivery of any warrant or warrants to any constable or constables as aforesaid, in any court of law in this Commonwealth.

SECTION LXXXI. In case any constable shall fail to make the settlement and payment required in the preceding section of this act within the time aforesaid, it shall be the duty of the treasurer of the proper county immediately to cause an action of debt in the name of this Commonwealth to be brought upon the bond of such constable, and if upon the trial of any such suit it shall appear that such constable has not complied with the provisions of this act, judgment shall be rendered against the defendants therein for the amount for which such constable is delinquent, together with interest at the rate of twelve per centum per annum from and after the expiration of the aforesaid period of four months, and full costs of suit; and in all such cases there shall be no stay of execution, any law to the contrary notwithstanding; but it shall be the duty of the said treasurer to prosecute such judgment to execution and satisfaction without delay.

SECTION LXXXII. If any treasurer or constable shall fail or refuse to perform any of the duties required of them respectively by this act, he or they shall for every such offence forfeit and pay a fine of fifty dollars, which shall be recoverable in the name of the Commonwealth, at the instance of any person who will sue therefor, in the same manner as debts of like amount are now by law recoverable with costs of suit, and one moiety thereof shall be paid into the treasury of the Commonwealth, and the residue to the person suing for and recovering the same.

SECTION LXXXIII. In lieu of the per centage now received by the treasurer of said county on State taxes by him paid into the State treasury, he shall hereafter be entitled to deduct and retain out of the gross amount of moneys collected and received by him for the use of the Commonwealth under the provisions of this act, the sum of four per cent. on the amount accounted for and paid over by him to the State Treasurer.

SECTION LXXXIV. Where any constable or collector duly appointed to collect outstanding taxes, shall die, leave the county, or in any way become

disqualified to collect the taxes of the proper township, borough or ward, then it shall be the duty of the county treasurer to direct the warrant, with the schedule or duplicate issued to such constable, to be returned to him; whereupon the treasurer shall make out a correct list of all unpaid and outstanding taxes in said township, borough or ward, as appears from the schedule or duplicate so returned, which revised schedule or duplicate, together with a proper warrant, he shall put into the hands of the acting constable of said township, borough or ward, whose duty it shall be to proceed forthwith and collect said outstanding taxes, and pay the same over to the treasurer of the county within four months from the time such duplicate is placed in his hands: *Provided*, That nothing in this section shall be so construed, or in any way taken to release the sureties of any constable or collector who may have died, left the county, or in any other way become disqualified as aforesaid.

SECTION LXXXV. It shall be the duty of the county treasurer before delivering the warrant and schedule, or duplicate of unpaid taxes, to any constable or collector as herein provided, to require of such constable or collector a bond with sufficient sureties, conditioned that he will diligently perform the duties of collector as authorized in the warrant for collecting said outstanding taxes, and that he will return to the treasurer all moneys collected by him, together with a true and faithful account of such collections, within four months from the time the warrant and schedule, or duplicate, is placed in his hands as aforesaid, which bond shall be approved by the county commissioners: *Provided*, That if the acting constable of the proper township, borough or ward refuses or neglects to qualify himself as aforesaid, then the county commissioners shall appoint some suitable person to collect said taxes, in which case said collector shall in all respects be governed by the provisions of this act, the same as if he were the acting constable of the township, borough or ward.

SECTION LXXXVI. All taxes collected under the provision of this act shall be placed to the credit of the constable or collector first charged with the same: *Provided*, That it shall be the duty of the county treasurer, in all cases where the constable or collector first charged with the taxes of any township, borough or ward shall not have settled his account within the four months, according to the provisions of this act, to sue and have judgment entered against the sureties of such constable and collector as herein required; but in all cases where a warrant, with a revised schedule or duplicate, has been placed in the hands of any person for collection under the provisions of this act, and after judgment entered against the sureties of the constable or collector first charged as aforesaid, then all further proceedings against said sureties shall be stayed until the expiration of the four months herein provided for the collection of the outstanding taxes, when the treasurer, without any further delay, shall collect from the sureties against whom judgment has been obtained, the whole amount of taxes then outstanding and unpaid: *And provided further*, That the penalty of twelve per centum shall not be required of said sureties during the period of the stay herein provided.

SECTION LXXXVII. In all cases where any constable or collector shall receive a warrant with a revised schedule or duplicate, according to the provisions of this act, and shall fail or neglect to collect the outstanding taxes as shown by such schedule or duplicate, and pay the money as herein required, then it shall be lawful for suit to be brought on the bond of such constable or collector, for the use of the sureties of the constable or collector first charged with the unpaid taxes of the township, borough or ward, which suit may be prosecuted without delay; and if judgment is entered, there

shall be no stay of execution : *Provided*, That in all cases where taxes are charged on the revised schedule or duplicate, and the person against whom they are charged shall have a receipt showing that said taxes were paid to the proper officer, then it shall be lawful to take up said receipt and to give the party holding the same another ; and all receipts thus taken up and returned to the county treasurer shall be accounted to the collector as so much money collected by him.

SECTION LXXXVIII. The commissioners of the respective counties are hereby authorized to make any exonerations of taxes contained in such revised schedule or duplicate, as shall appear to them proper and right and according to law.

CHAPTER IX.

PENALTIES.

SECTION LXXXIX. Any person wilfully refusing or neglecting to make any of the returns or statements hereinbefore required to be made to the proper assessor or county or city commissioners, shall subject him or herself or themselves to a penalty of ten per cent. upon the amount of tax for which such person is liable, and in every such case said penalty shall be added to the tax and collected therewith.

SECTION XC. In all cases where any person shall willfully neglect or refuse to make to the proper assessor or county or city commissioners or treasurer, any statement or return as hereinbefore required, the commissioners of the proper county or city may, in addition to the powers conferred upon the assessors, appoint three appraisers, who shall at once proceed to the examination of the property or the sales, earnings or profits of the person or persons so neglecting or refusing, and said appraisers shall enumerate and value the property in every such case, or estimate the amount of sales, earnings or profits, as the case may be. They shall have power to call before them witnesses, and examine said witnesses on oath or affirmation, and compel the production of books, papers and accounts ; the expenses of all which shall be paid by the person or persons thus refusing or neglecting to make the proper return.

SECTION XCI. In all such cases said appraisers, before entering upon their duties, shall subscribe an oath or affirmation according to the form hereinafter prescribed.

SECTION XCII. In all cases where any prothonotary or clerk of the Supreme court, *nisi prius*, district court, common pleas, orphans' court or quarter sessions, or where any register of wills or recorder of deeds shall refuse or neglect to make to the Auditor General the returns as hereinbefore required for each and every month, such neglect or refusal shall subject such officer to forfeiture of his office, and it shall be the duty of the Auditor General in every such case, within thirty days after the period when such return should have been received, and after thirty days' notice to such delinquent, to institute proceedings, in the name of the Commonwealth, in the court of common pleas of the proper county by writ of *quo warranto* against such delinquent officer, to enforce and decree said forfeiture ; which proceedings shall be conducted in the same manner as proceedings are usually conducted in cases of *quo warranto* to enforce forfeitures. But such proceedings shall not relieve such delinquent officer or his sureties from the payment of any sum or sums due the Commonwealth.

SECTION XCIII. If any coporation, required by this act, to make the reports and returns therein mentioned, to the Auditor General or to the proper county or city commissioners, shall neglect or refuse to make such reports or returns as are herein specified, such neglect or refusal shall subject such corporation to forfeiture of all its corporate rights and franchises, and shall be deemed and held in law sufficient cause for such forfeiture. And if after sixty days' notice from the Auditor General, in the case of corporations required to report to the Auditor General, or from the proper county or city treasurer, in the case of corporations required to report to said County or City Treasurer, such corporation shall not comply with the provisions of the law in regard to said returns and reports, it shall be the duty of the Auditor General to institute proceedings in the name of the Commonwealth in the Court of Common Pleas of Dauphin County, by writ of *quo warranto* against said corporation, to determine and enforce said forfeiture, which proceedings shall be conducted in the same manner as proceedings are ordinarily conducted in cases of *quo warranto* to enforce forfeitures; but such proceedings shall not relieve such corporation from the payment of any sum or sums of money due to the Commonwealth. And it shall be the duty of all County or City Treasurers to report to the Auditor General all corporations, which are delinquent in making such reports or returns, as are required by law to be made to them by such corporations.

CHAPTER X.

FORMS OF OATHS AND AFFIRMATIONS.

SECTION XCIV. Every assessor and assistant assessor shall take and subscribe an oath or affirmation, which shall be administered by the President Judge in open court:

I ——— do solemnly (swear or affirm) that I will support the constitution of the United States and the constitution of Pennsylvania, that I will act as assessor for ———, use my utmost diligence and ability to discover and ascertain all persons liable for taxes within said ———, that I will truly classify the same according to law, that I will return and value all real estate within said ——— at its true and actual value, taking the usual and ordinary selling price of real estate of like character in like situation as the standard value, and that I will do and perform all other acts and duties enjoined upon me as assessor of said ——— by the laws of this Commonwealth with honesty and fidelity, without fear, favor or affection, hatred, malice or ill will.

SECTION XCV. Each of the members of the board of revision shall take and subscribe the following oath or affirmation, which shall be administered in open court by the President Judge:

I ——— do solemnly (swear or affirm) that I will faithfully, truly and to the utmost of my ability perform the duties of a member of the board of revision, that I will faithfully and truly receive, revise and correct the returns of the several assessors in (said county,) that I will value all property assessed and liable for taxes by the laws of this Commonwealth at its true and actual value, taking the usual and ordinary selling price of like property in like situation as the standard of value, and that in all respects I will perform my duties with fidelity and impartiality according to law.

Every person, company or corporation, required by this act to make return to the Auditor General, the county or city commissioners or the assessor, shall, in the oath or affirmation appended thereto, set forth specifically the items embodied in the provisions of this act relating to such returns.

CHAPTER XI.

THE ELECTION OF ASSESSORS.

SECTION XCVI. At the general election in each and every year after this act, the qualified electors of each township, borough, ward or district within the several counties of this Commonwealth, excepting the city of Philadelphia, shall elect an assessor and two assistant assessors, who shall hold their office for one year.

SECTION XCVII. It shall be the duty of the assessor of each township, upon receiving the precept of the county commissioners to make out an enumeration and classification of all persons, companies and corporations as required by the provisions of this act, to furnish each person according to such classification with the schedules, forms and notices herein provided, and to procure said returns, and do such other duties as are or may be enjoined upon him by the laws of the Commonwealth.

SECTION XCVIII. It shall be the duty of the assistant assessors in conjunction with the assessor, to fix and determine the value of all real estate within their township, borough, ward or district; and in all cases where the owners or persons having the care of personal property, shall refuse or neglect to make the enumerations, valuations and returns hereinbefore required, the assistant assessors with the assessor, shall make such enumerations, valuations and returns according to the provisions of this act; and they shall do and perform such other duties as are or may be enjoined upon them by the laws of this Commonwealth.

SECTION XCIV. Each of said assessors shall receive for his services the sum of one dollar and fifty cents for each day legitimately occupied in performing the duties of the office, which shall be paid by the proper county in the usual manner.

CHAPTER XII.

THE COMMISSIONER OF REVENUE.

SECTION XCIX. The Governor of this Commonwealth is hereby authorized to appoint some suitable person, to be known and designated as the commissioner of revenue, who shall hold such office for the term of three years.

SECTION C. It shall be the duty of the commissioner of revenue to furnish suitable forms, blanks and schedules to the commissioners of the respective counties and necessary for the classification of the persons taxable by this act, and for the reports, returns or statements of the assessors. He shall also establish a uniform system for keeping accounts by the several

officers who are authorized to collect the revenues of the Commonwealth; and give instructions upon all questions arising out of the execution of this act.

SECTION CI. He shall collect and preserve in some suitable manner all statistics in any way relating to the resources, productions and trade of the Commonwealth; and for said purpose he shall, on or before the first day of November in each year, require from the commissioners in each county or city, and said commissioners are hereby required to make full and accurate reports of the returns or schedules of the several assessors, with the amount and value of all real estate as revised by the board of revision.

SECTION CII. In all cases where the board of revision in any county may refuse or neglect to revise the returns of the assessors and make proper and just valuation of real estate as herein required, or refuse or neglect to make report thereof to the Auditor General, said commissioner of revenue with the Auditor General and State Treasurer, shall constitute a board to fix and determine the value of the real estate in such county, and apportion the amount of tax to be paid thereon, which sum the Auditor General shall charge to said county and collect in the usual manner.

SECTION CIII. Said commissioner of revenue shall, in each year, make a report to the Legislature of all matters relating to his office and the resources, productions and trade of the Commonwealth.

The 36th, 37th, 38th, 39th and 44th sections of the act of 1844, entitled "An Act to reduce the State debt and incorporate the Pennsylvania railroad company," and the 17th section of the act of the 22d of April, 1846, entitled "An Act to reduce the State debt," be and the same are hereby repealed, together with all other acts that in any way conflict with the provisions of this act.

